

RECORDATION NO. 27268 FILED

DEC 14 '07 -3 00 PM

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

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OF COUNSEL
URBAN A. LESTER

December 14, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of December 14, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: Tealinc, Ltd.
1606 Rosebud Creed Road
Forsyth, Montana 59327

Lessee: Behr Iron & Steel, Inc.
1100 Seminary Street
PO Box 740
Rockford, IL 61105

Mr. Vernon A. Williams
December 14, 2007
Page 2

A description of the railroad equipment covered by the enclosed document is:

30 railcars within the series CDWX 93008 - CDWX 93185 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', followed by a long horizontal flourish.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Agreement dated as of December 14, 2007 by Tealinc, Ltd., a Montana close corporation (the "Lessor").

W I T N E S S E T H:

Lessor and Bchr Iron & Steel, Inc., an Illinois corporation (the "Lessee") are parties to that certain Master Railcar Lease Agreement dated as of November 28, 2007 (as amended, supplemented, assigned or modified, the "Lease") whereby Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from Lessor certain railroad cars as listed on each Rider incorporated therein.

Lessor and Lessee have executed Rider No. 112807 dated November 29, 2007, whereby Lessor has agreed to lease to Lessee and the Lessee has agreed to lease from Lessor certain railroad cars bearing road numbers as listed on Exhibit A hereto.

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

TEALINC, LTD.

By: *Darell J. Luther*

Name: Darell J. Luther

Title: President

State of Montana, County of Rosbud

On December 14, 2007, before me personally appeared Darell J. Luther, to me personally known, who being by me duly sworn says that he is the President of Tealinc, Ltd., and that he executed the foregoing instrument on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Heather Polich

Notary Public

My commission expires:

[NOTARIAL SEAL]

HEATHER POLICH
Notary Public for the State of Montana
Residing at Forsyth, Montana
My Commission Expires 7/26/2011

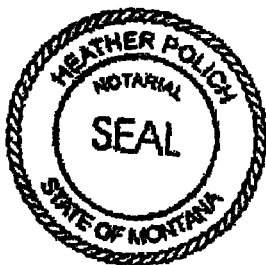


EXHIBIT A

Equipment:	4,170 cubic foot capacity single tub gondolas built by Berwick in 1979
Quantity:	Thirty (30)
Road Numbers:	CDWX 93166 CDWX 93132 CDWX 93146 CDWX 93182 CDWX 93160 CDWX 93124 CDWX 93185 CDWX 93096 CDWX 93056 CDWX 93180 CDWX 93064 CDWX 93023 CDWX 93145 CDWX 93089 CDWX 93151 CDWX 93094 CDWX 93136 CDWX 93148 CDWX 93050 CDWX 93139 CDWX 93008 CDWX 93091 CDWX 93169 CDWX 93118 CDWX 93135 CDWX 93078 CDWX 93016 CDWX 93176 CDWX 93074 CDWX 93083

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/15/07



Robert W. Alvord